

THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION  
No. 5:12-cv-820-BO

UNITED STATES,	)	
	)	
Plaintiff,	)	
	)	<b>ORDER CONFIRMING SALE AND</b>
v.	)	<b>DIRECTING DISTRIBUTION OF</b>
	)	<b>SALE PROCEEDS</b>
GETTYS COHEN, JR., et al.	)	
	)	
Defendants.	)	


Having considered the United States' motion for order confirming sale and directing distribution of sale proceeds relating to the real properties located at 302 Dogwood Circle, Smithfield, North Carolina 27576 (the "Smithfield Property"), and 405 Reid Circle, Selma, North Carolina 27576 (the "Selma Property"), and any response thereto, IT IS ORDERED THAT

1. The United States' motion is granted.
2. The sale of the Smithfield Property and the Selma Property to Leonard and Imogene Spruill for the sum of \$75,000 is HEREBY CONFIRMED.
3. The IRS shall issue a deed for the Smithfield Property and the Selma Property to Leonard and Imogene Spruill.
4. The Clerk of Court shall distribute the sale proceeds deposited in the Court's registry as follows:

Order	Payee	Amount
1	<b>Internal Revenue Service</b> (check payable to the United States Treasury) for costs of sale  Internal Revenue Service Attn: Richard Andrews Property Appraisal Liquidation Specialist 3340 Jaeckle Dr. Ste. 101 Wilmington, NC 28403	\$1,217.05
2	<b>Johnston County Tax Collector</b> for unpaid and matured real property taxes  Johnston County Tax Collector P.O. Box 451 Smithfield, NC 27577	\$1,636.90 (good through 4/30/2014)
3	<b>Shirley Cohen</b>  3 Aspen Drive Smithfield, NC 27577	\$36,073.03 (one-half the remaining proceeds)
4	<b>United States</b> (check payable to the Department of Justice) to be applied to Gettys Cohen, Jr.'s unpaid federal income tax liabilities for the years 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, and 2003, which totaled \$690,657.57 as of September 3, 2012, plus all accrued interest, penalties, and other additions permitted by law.  U.S. Department of Justice, Tax Division Attn: FLU P.O. Box 310 Washington, DC 20044	\$36,073.02 (one-half the remaining proceeds)

IT IS SO ORDERED.

Date: 27 April 2014

  
 Hon. TERRENCE W. BOYLE  
 UNITED STATES DISTRICT JUDGE